

S.B. CRIMINAL MISC. PETITION NO. 685/1998

Date : 20.04.2005

HON'BLE MR. B. PRASAD, J.

Mr. H.R. Soni, P.P.

Mr. R.K. Rathi for the respondents.

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Heard.

Learned Public Prosecutor appearing for the State candidly accepted that he is not in a position to inform the Court whether there was any assessment or not. Apart from this, learned Public Prosecutor is not in a position to tell the Court whether there was any due tax against the respondents. In absence of these two facts, it is not possible to ascertain whether any amount of tax was ever due against the respondents. If there was no tax liability, then there was no question of seizure of the vehicle. The seizure by itself in absence of the above two facts appears to be uncalled for. If the trial court has released the vehicle in favour of the respondents, no illegality is seen. The misc. petition having no force is hereby dismissed.

(B. PRASAD), J.

bjsh.